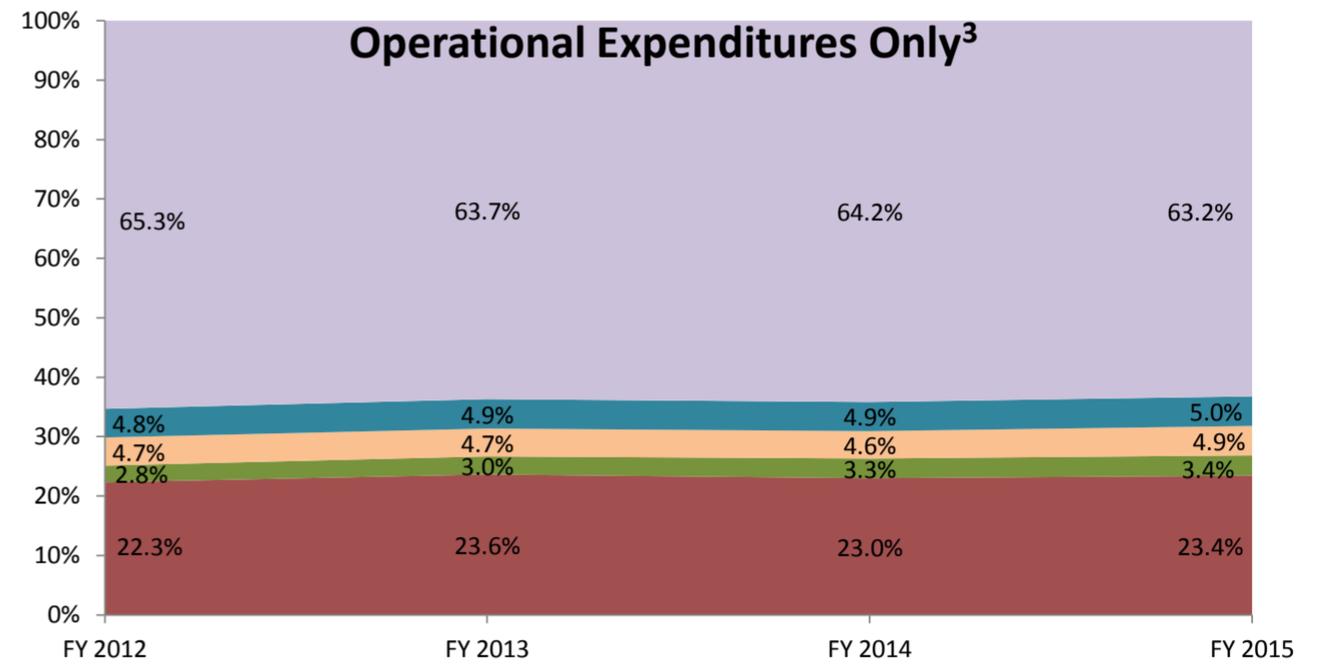
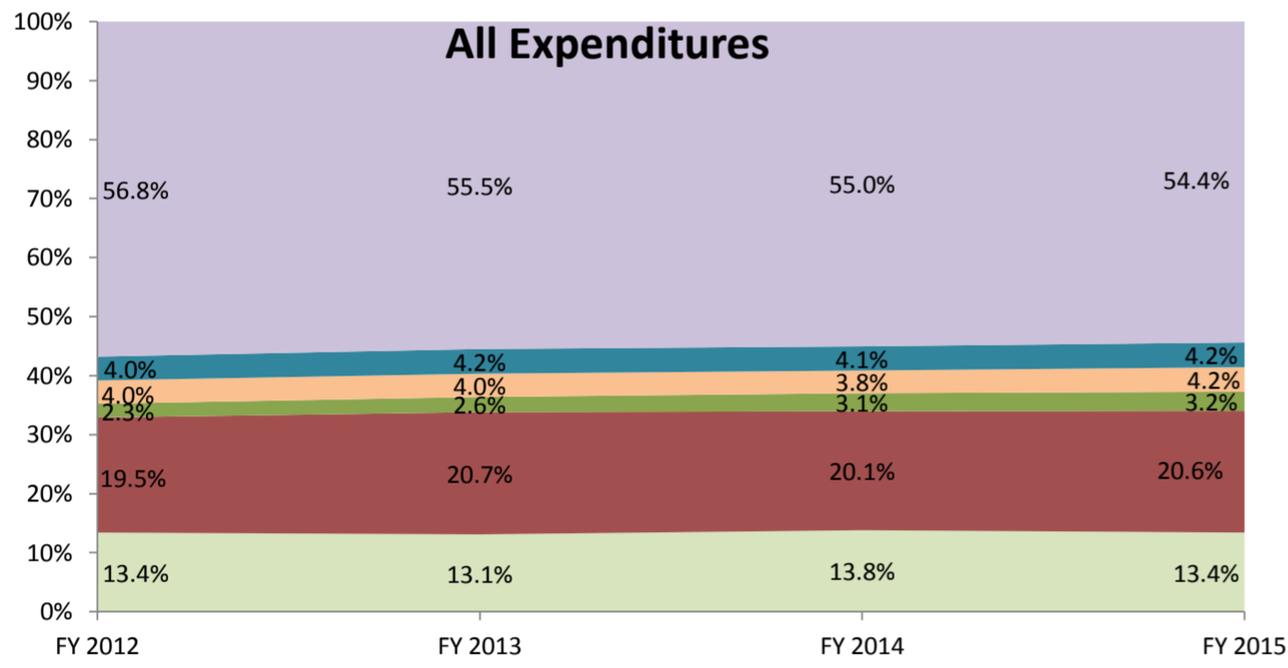


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Bend Community Sch Corp (7205)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total										
Student Academic Achievement	\$147,535,080	51.8%	\$134,871,080	54.4%	\$145,741,269	56.8%	\$127,362,846	55.5%	\$121,429,031	55.0%	\$119,694,680	54.4%
Student Instructional Support	\$22,534,596	7.9%	\$19,704,755	8.0%	\$20,495,018	8.0%	\$18,652,121	8.1%	\$17,514,167	7.9%	\$18,378,325	8.3%
<b>Total</b>	<b>\$170,069,677</b>	<b>59.7%</b>	<b>\$154,575,835</b>	<b>62.4%</b>	<b>\$166,236,287</b>	<b>64.8%</b>	<b>\$146,014,967</b>	<b>63.6%</b>	<b>\$138,943,198</b>	<b>63.0%</b>	<b>\$138,073,006</b>	<b>62.7%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$56,560,470	19.8%	\$56,122,440	22.7%	\$56,002,677	21.8%	\$53,422,202	23.3%	\$51,214,132	23.2%	\$52,545,704	23.9%
Non Operational	\$58,394,036	20.5%	\$37,068,652	15.0%	\$34,432,041	13.4%	\$30,089,905	13.1%	\$30,476,451	13.8%	\$29,521,702	13.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$114,954,507</b>	<b>40.3%</b>	<b>\$93,191,092</b>	<b>37.6%</b>	<b>\$90,434,718</b>	<b>35.2%</b>	<b>\$83,512,107</b>	<b>36.4%</b>	<b>\$81,690,583</b>	<b>37.0%</b>	<b>\$82,067,407</b>	<b>37.3%</b>

<b>Grand Total</b>	<b>\$285,024,183</b>	<b>\$247,766,927</b>	<b>\$256,671,005</b>	<b>\$229,527,074</b>	<b>\$220,633,781</b>	<b>\$220,140,412</b>
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- Non Operational
  - Corporation Administration
  - Other Student Instructional Support
- Other Overhead and Operational
  - School Administration
  - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Bend Community Sch Corp (7205)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$336,591	\$1,575,196	\$6,708,148	\$6,001,792	1683.1%	281.0%	-10.5%
11100	Regular Programs	Elementary	\$25,486,034	\$36,447,485	\$31,764,155	\$30,195,231	18.5%	-17.2%	-4.9%
11200	Regular Programs	Middle/Junior High	\$16,665,096	\$22,080,481	\$20,708,304	\$19,854,891	19.1%	-10.1%	-4.1%
11300	Regular Programs	High School	\$15,566,426	\$22,013,999	\$20,502,457	\$19,552,543	25.6%	-11.2%	-4.6%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$18,608	NA	NA	NA
11410	Regular Programs	Vocational Education - Agriculture A	\$6,853	\$0	\$72,447	\$12,878	87.9%	NA	-82.2%
11440	Regular Programs	Vocational Education - Health Occupations	\$0	\$2,340	\$6,297	\$3,555	NA	51.9%	-43.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$0	\$3,539	\$4,581	\$5,215	NA	47.3%	13.8%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$0	\$0	\$775	\$152	NA	NA	-80.4%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$5,574	\$10,356	\$9,703	NA	74.1%	-6.3%
11480	Regular Programs	Vocational Education - Industrial Education A	\$158,510	\$419,298	\$417,832	\$276,762	74.6%	-34.0%	-33.8%
11490	Regular Programs	Vocational Education - Industrial Education B	\$0	\$4,027	\$79,750	\$121,632	NA	2920.5%	52.5%
11510	Regular Programs	Vocational Education - Cooperative Education	\$6,099	\$1,138	\$17,241	\$10,360	69.9%	810.5%	-39.9%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$489,416	\$428,658	\$519,096	\$469,194	-4.1%	9.5%	-9.6%
11630	Regular Programs	Alternative Education Programs - High School	\$112,486	\$155,240	\$924,595	\$1,089,974	869.0%	602.1%	17.9%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$196,008	\$280,078	\$339,750	\$335,437	71.1%	19.8%	-1.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$10,692,825	\$15,615,452	\$12,756,423	\$12,918,628	20.8%	-17.3%	1.3%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$3,113,259	\$4,746,319	\$4,107,897	\$4,083,603	31.2%	-14.0%	-0.6%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$550,543	\$746,864	\$663,882	\$670,630	21.8%	-10.2%	1.0%
12330	Special Programs	Physical Impairment - Visual Impairment	\$118,993	\$157,198	\$85,011	\$84,519	-29.0%	-46.2%	-0.6%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$500,455	\$818,255	\$857,584	\$925,452	84.9%	13.1%	7.9%
12350	Special Programs	Physical Impairment - Homebound	\$166,489	\$269,571	\$272,503	\$335,183	101.3%	24.3%	23.0%
12520	Special Programs	Culturally Different - Compensatory	\$767,782	\$2,231,503	\$832,026	\$1,128,420	47.0%	-49.4%	35.6%
12710	Special Programs	Equal Opportunity At Risk	\$1,101,830	\$1,659,440	\$1,745,256	\$1,641,830	49.0%	-1.1%	-5.9%
12810	Special Programs	Special Education Preschool	\$3,878,061	\$4,801,843	\$1,100,457	\$1,028,290	-73.5%	-78.6%	-6.6%
12900	Special Programs	Other Special Programs	\$1,830,118	\$2,442,322	\$1,198,855	\$1,720,082	-6.0%	-29.6%	43.5%
13100	Adult/Cont. Ed. Programs	Instruction	\$870,079	\$1,229,942	\$1,262,488	\$1,318,781	51.6%	7.2%	4.5%
13200	Adult/Cont. Ed. Programs	Advanced Adult Education	\$456,621	\$481,328	\$77,709	\$72,575	-84.1%	-84.9%	-6.6%
13900	Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$19,886	\$9,446	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$450,215	\$323,758	\$71,859	\$154,819	-65.6%	-52.2%	115.4%
14200	Summer School Programs	Middle/Junior High School	\$0	\$5,065	\$17,070	\$6,892	NA	36.1%	-59.6%
14300	Summer School Programs	High School	\$360,609	\$434,949	\$556,979	\$1,640,140	354.8%	277.1%	194.5%
15100	Enrichment Programs	Non-Credit	\$0	\$0	\$0	\$447,078	NA	NA	NA
16100	Remediation	Remediation Testing	\$169,996	\$1,983,526	\$158,755	\$267,283	57.2%	-86.5%	68.4%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,629,237	\$1,950,009	\$1,509,405	\$1,973,204	21.1%	1.2%	30.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$3,246,900	\$6,953,069	\$5,276,547	\$4,422,766	36.2%	-36.4%	-16.2%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$35,354	\$122,101	NA	NA	245.4%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$990	\$0	\$0	NA	NA	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$29,787	\$41,813	\$58,587	\$266,286	794.0%	536.9%	354.5%
22220	Instruction	Library/Media Services - School Library	\$1,435,467	\$2,163,551	\$1,721,458	\$1,757,863	22.5%	-18.8%	2.1%
22230	Instruction	Library/Media Services - Audiovisual	\$32,154	\$36,936	\$30,234	\$46,892	45.8%	27.0%	55.1%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$79,055	\$178,856	\$202,697	\$192,805	143.9%	7.8%	-4.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$306,623	\$2,167,275	\$2,734,717	NA	791.9%	26.2%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$492,675	\$4,705	\$0	\$6,089	-98.8%	29.4%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$788,602	\$1,860,695	\$2,586,941	\$1,769,828	124.4%	-4.9%	-31.6%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$5,516,411	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$97,321,568</b>	<b>\$134,871,080</b>	<b>\$121,429,031</b>	<b>\$119,694,680</b>	<b>23.0%</b>	<b>-11.3%</b>	<b>-1.4%</b>
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$0	\$28	\$0	NA	NA	NA
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$300,592	\$596,346	\$524,162	\$734,293	144.3%	23.1%	40.1%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$10,678	\$20,276	\$7,708	\$10,172	-4.7%	-49.8%	32.0%
21210	Students	Guidance Services - Service Area Direction	\$275,057	\$354,116	\$147,939	\$209,486	-23.8%	-40.8%	41.6%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Bend Community Sch Corp (7205)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
21220 Students	Guidance Services - Counseling Services	\$1,572,290	\$2,152,651	\$2,222,286	\$2,228,213	41.7%	3.5%	0.3%
21230 Students	Guidance Services - Appraisal Services	\$500	\$3,204	\$0	\$0	NA	NA	NA
21250 Students	Guidance Services - Records Maintenance	\$123,878	\$186,421	\$230,158	\$239,162	93.1%	28.3%	3.9%
21310 Students	Health Services - Service Area Direction	\$28,658	\$10,800	\$0	\$0	NA	NA	NA
21320 Students	Health Services - Medical Services	\$4,400	\$250	\$866	\$420	-90.5%	68.0%	-51.5%
21330 Students	Health Services - Dental Services	\$1,058	\$60	\$1,525	\$471	-55.5%	681.0%	-69.1%
21340 Students	Health Services - Nurse Services	\$923,640	\$1,509,111	\$1,436,016	\$1,432,699	55.1%	-5.1%	-0.2%
21390 Students	Health Services - Other Health Services	\$11,286	\$23,388	\$14,607	\$15,322	35.8%	-34.5%	4.9%
21420 Students	Psychological Services - Psychological Testing	\$1,049,251	\$1,633,569	\$1,413,325	\$1,361,992	29.8%	-16.6%	-3.6%
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$1,908,325	\$2,637,361	\$2,641,970	\$2,606,951	36.6%	-1.2%	-1.3%
21610 Students	Occ. Therapy Related Services - Service Area Direction	\$0	\$2,149	\$920	\$1,246	NA	-42.0%	35.4%
21810 Students	Special Ed. Administration - Service Area Direction	\$241,381	\$113,380	\$104,796	\$109,222	-54.8%	-3.7%	4.2%
21890 Students	Special Ed. Administration - Other Special Ed. Admin.	\$438,169	\$350,106	\$282,634	\$284,226	-35.1%	-18.8%	0.6%
24100 School Administration	Office of The Principal	\$6,400,969	\$9,131,397	\$7,981,868	\$8,637,993	34.9%	-5.4%	8.2%
24900 School Administration	Other Support Services - School Admin.	\$622,147	\$980,171	\$503,359	\$506,458	-18.6%	-48.3%	0.6%
<b>Student Instructional Support Total</b>		<b>\$13,912,281</b>	<b>\$19,704,755</b>	<b>\$17,514,167</b>	<b>\$18,378,325</b>	<b>32.1%</b>	<b>-6.7%</b>	<b>4.9%</b>
<b>Overhead and Operational</b>								
23110 General Administration	Board of Education - Service Area Direction	\$85,597	\$169,331	\$83,604	\$87,687	2.4%	-48.2%	4.9%
23150 General Administration	Board of Education - Legal Services	\$360,568	\$771,635	\$386,180	\$491,507	36.3%	-36.3%	27.3%
23160 General Administration	Board of Education - Promotion Expenses	\$20,480	\$12,778	\$13,557	\$8,342	-59.3%	-34.7%	-38.5%
23190 General Administration	Board of Education - Other Governing Body Services	\$9,705	\$14,782	\$15,016	\$18,488	90.5%	25.1%	23.1%
23210 General Administration	Executive Administration - Office of The Superintendent	\$496,556	\$933,588	\$433,085	\$503,306	1.4%	-46.1%	16.2%
23220 General Administration	Executive Administration - Community Relations	\$82,802	\$127,226	\$190,826	\$187,719	126.7%	47.5%	-1.6%
23230 General Administration	Executive Administration - Staff Relations and Negotiations	\$8,101	\$4,967	\$1,586	\$304	-96.2%	-93.9%	-80.8%
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$163,560	\$147,613	\$7,593	\$0	NA	NA	NA
25110 Central Services	Fiscal Services - Office of The Business Manager	\$256,189	\$444,149	\$413,957	\$356,016	39.0%	-19.8%	-14.0%
25120 Central Services	Fiscal Services - Service Area Direction	\$130,958	\$210,271	\$198,328	\$230,622	76.1%	9.7%	16.3%
25130 Central Services	Fiscal Services - Budgeting	\$43,857	\$66,510	\$64,783	\$66,596	51.8%	0.1%	2.8%
25140 Central Services	Fiscal Services - Receiving and Disbursing Funds	\$29,682	\$44,234	\$46,949	\$47,964	61.6%	8.4%	2.2%
25150 Central Services	Fiscal Services - Payroll Services	\$81,247	\$110,979	\$44,943	\$45,751	-43.7%	-58.8%	1.8%
25160 Central Services	Fiscal Services - Financial Accounting	\$124,427	\$206,967	\$246,188	\$252,341	102.8%	21.9%	2.5%
25170 Central Services	Fiscal Services - Internal Auditing	\$73,308	\$102,142	\$94,104	\$98,582	34.5%	-3.5%	4.8%
25180 Central Services	Fiscal Services - Property Accounting	\$28,267	\$0	\$0	\$0	NA	NA	NA
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$34,160	\$55,496	\$105,240	\$23,060	-32.5%	-58.4%	-78.1%
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,375	\$1,206	\$3,648	\$3,130	127.7%	159.5%	-14.2%
25199 Central Services	Fiscal Services - Other - Other	\$103,267	\$170,303	\$149,782	\$164,734	59.5%	-3.3%	10.0%
25210 Central Services	Purch., Warehous., & Dist. Serv. - Service Area Direc.	\$82,874	\$67,463	\$0	\$0	NA	NA	NA
25220 Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$141,483	\$231,735	\$201,423	\$197,984	39.9%	-14.6%	-1.7%
25230 Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$107,591	\$109,404	\$111,549	\$118,046	9.7%	7.9%	5.8%
25300 Central Services	Printing, Pub., and Duplicating Services	(\$73,732)	\$4,804	\$36,718	\$36,455	NA	658.9%	-0.7%
25400 Central Services	Planning, Research, Dev. and Evaluation	\$226,253	\$351,462	\$426,761	\$437,914	93.6%	24.6%	2.6%
25710 Central Services	Personnel Services - Supervision of Personnel Services	\$499,899	\$789,169	\$781,603	\$687,935	37.6%	-12.8%	-12.0%
25740 Central Services	Personnel Services - Noninstructional Personnel Training	\$13,279	\$1,236	\$3,585	\$57,549	333.4%	4556.1%	1505.3%
25750 Central Services	Personnel Services - Health Services	\$12,899	\$32,165	\$33,080	\$32,312	150.5%	0.5%	-2.3%
25790 Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$441	\$411	NA	NA	-6.9%
25810 Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$345,500	\$1,400,517	\$1,415,095	NA	309.6%	1.0%
25890 Central Services	Other Technology Services	\$317,680	\$117,923	\$748,695	\$968,639	204.9%	721.4%	29.4%
25990 Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$1,521,101	\$998,066	\$534,396	\$574,101	-62.3%	-42.5%	7.4%
26100 Oper. & Maint. of Plant Serv.	Service Area Direction	\$171,926	\$256,121	\$174,730	\$181,052	5.3%	-29.3%	3.6%
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$12,933,736	\$17,075,783	\$15,601,974	\$16,141,425	24.8%	-5.5%	3.5%
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$48,637	\$47,329	\$50,725	\$51,351	5.6%	8.5%	1.2%
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$3,480,453	\$3,971,392	\$2,172,161	\$2,253,181	-35.3%	-43.3%	3.7%
26500 Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$174,114	\$217,878	\$291,664	\$248,252	42.6%	13.9%	-14.9%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Bend Community Sch Corp (7205)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
26600 Oper. & Maint. of Plant Serv. Security Services	\$642,053	\$1,131,389	\$1,126,422	\$1,058,025	64.8%	-6.5%	-6.1%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$1,175,034	\$1,225,330	\$1,574,616	\$1,688,148	43.7%	37.8%	7.2%				
27010 Student Transportation Service Area Direction	\$678,659	\$1,217,522	\$1,234,279	\$891,978	31.4%	-26.7%	-27.7%				
27100 Student Transportation Vehicle Operation	\$4,925,965	\$9,230,955	\$6,692,630	\$6,633,412	34.7%	-28.1%	-0.9%				
27200 Student Transportation Monitoring Services	\$37,212	(\$6,072)	\$2,467	\$71,622	92.5%	NA	2803.8%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$1,798,670	\$2,511,381	\$2,786,748	\$2,460,881	36.8%	-2.0%	-11.7%				
27400 Student Transportation Purchase of School Buses	\$1,754,238	\$2,520,446	\$1,603,953	\$1,658,046	-5.5%	-34.2%	3.4%				
27500 Student Transportation Insurance on Buses	\$390,176	\$330,360	\$568,031	\$571,443	46.5%	73.0%	0.6%				
27600 Student Transportation Insurance on Pupils	\$95,878	\$0	\$68,413	\$90,969	-5.1%	NA	33.0%				
27700 Student Transportation Contracted Transportation Services	\$1,926,449	\$1,409,309	\$1,333,916	\$1,238,052	-35.7%	-12.2%	-7.2%				
27900 Student Transportation Other Student Transportation Services	\$100,829	\$77,623	\$29,608	\$53,305	-47.1%	-31.3%	80.0%				
31100 Food Services Operations Service Area Direction	\$201,510	\$273,299	\$328,462	\$399,029	98.0%	46.0%	21.5%				
31200 Food Services Operations Food Preparation and Dispensing	\$6,609,817	\$7,890,690	\$8,558,108	\$9,563,384	44.7%	21.2%	11.7%				
31300 Food Services Operations Food Delivery	\$53,266	\$98,601	\$236,348	\$179,561	237.1%	82.1%	-24.0%				
31900 Food Services Operations Other Food Services	\$0	\$0	\$739	\$0	NA	NA	NA				
<b>Overhead and Operational Total</b>					<b>\$42,182,056</b>	<b>\$56,122,440</b>	<b>\$51,214,132</b>	<b>\$52,545,704</b>	<b>24.6%</b>	<b>-6.4%</b>	<b>2.6%</b>
<b>Non Operational</b>											
33100 Community Service Operations Direction of Community Services	\$482,861	\$731,656	\$1,265,635	\$933,637	93.4%	27.6%	-26.2%				
33300 Category not Specified Civic Services	\$93,674	\$162,378	\$244,248	\$237,675	153.7%	46.4%	-2.7%				
33400 Category not Specified Athletic Coaches	\$1,035,500	\$1,372,308	\$1,349,399	\$1,415,314	36.7%	3.1%	4.9%				
33910 Other Community Services High School Band Uniforms	\$0	\$30,432	\$0	\$0	NA	NA	NA				
33930 Other Community Services Latch Key Kid Program	\$186,248	\$283,653	\$332,513	\$288,174	54.7%	1.6%	-13.3%				
33940 Other Community Services Child Care Services	\$31,720	\$28,254	\$28,312	\$44,624	40.7%	57.9%	57.6%				
33990 Other Community Services Other	\$548,354	\$544,889	\$267,735	\$416,956	-24.0%	-23.5%	55.7%				
41000 Category not Specified Land Acquisition and Development	\$379,338	\$65,715	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$2,218,003	\$2,935,070	\$153,969	\$118,531	-94.7%	-96.0%	-23.0%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$29,311,689	\$8,313,268	\$3,165,669	\$2,683,347	-90.8%	-67.7%	-15.2%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$60,568	\$163,369	\$119,429	\$115,174	90.2%	-29.5%	-3.6%				
46000 Category not Specified Purchase of Moveable Equipment	\$566,039	\$0	\$0	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$2,228,706	\$1,653,864	\$586,565	\$547,197	-75.4%	-66.9%	-6.7%				
51100 Principal on Debt Bonds	\$2,258,626	\$1,895,400	\$2,920,000	\$3,015,400	33.5%	59.1%	3.3%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$314,996	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$0	\$1,746,074	\$1,267,311	\$1,163,499	NA	-33.4%	-8.2%				
52200 Interest on Debt Temporary Loans	\$505,979	\$397,007	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$16,244,500	\$4,350,298	\$11,681,596	\$12,183,729	-25.0%	180.1%	4.3%				
53150 Lease Rental Buildings-Interest	\$0	\$11,678,202	\$6,574,904	\$6,156,271	NA	-47.3%	-6.4%				
54200 Advancements and Obligations Common School Fund - Principal	\$593,650	\$716,819	\$199,677	\$199,677	-66.4%	-72.1%	0.0%				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$4,493	\$2,496	NA	NA	-44.4%				
<b>Non Operational Total</b>					<b>\$56,745,455</b>	<b>\$37,068,652</b>	<b>\$30,476,451</b>	<b>\$29,521,702</b>	<b>-48.0%</b>	<b>-20.4%</b>	<b>-3.1%</b>
<b>Prorated by Fund</b>											
26491 NA PERF - Academic Achievement	\$1,567,874	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$263,312	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$1,008,346	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$107,331	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$6,152,379	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$976,579	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$1,388,644	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$195,160	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$499,999	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$92,291	\$0	\$0	\$0	NA	NA	NA				

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Bend Community Sch Corp (7205)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26493 NA Workman's Compensation - Overhead and Operational	\$225,976	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$26,833	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$41,498,481	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$7,253,297	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$11,720,308	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$1,315,729	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$183,652	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$36,836	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$35,141	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$3,529	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$311,127	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$74,862,824</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>